GOVERNMENTAL FINANCE ONLINE COURSE:
Introductory Budget

How to Contact Us:
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Introductory Budget — Learning Objectives

Lesson 1 — Budget Overview
Learning Objectives:
• Recall the definition of a budget
• Describe Georgia Law related to budgeting
• Explain an overview of the budget process

Lesson 2 — The Local Government’s Budget System
Learning Objectives:
• List components of a budget

Lesson 3 — Budget Preparation Process
Learning Objectives:
• Describe the elements of a successful budget process
• Define budget policy
• Summarize the benefits of budget policy
• Restate the purpose of a budget calendar

Lesson 4 — Budget Preparation Process
Learning Objectives:
• Explain the segments of the budget
• Illustrate how to use budget forms in the review process
• Explain an overview of the budget process

Lesson 5 — Financial Forecasting and Estimating Revenues
Learning Objectives:
• How to estimate ending fund balance
• Different techniques in preparing revenue estimates

Lesson 6 — Local Government Action on the Budget
Learning Objectives:
• Define the parts of the budget document
• Prepare a budget summary
• Explain the definition of a balanced budget
• Explain the legal level of control
• Determine acceptable levels of fund balance
Lesson 7 — Operating with the Budget

Learning Objectives:
• Explain the methods of budgetary controls
• Determine when budget amendments are required
• Explain the methods of budgeting for contingencies
• Explain budget balancing techniques

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For more information about Governmental Finance Courses, contact us at questions@georgiacenter.uga.edu or by telephone at +1-706-583-0424.